



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 3 2002

Status of the Computer-based Uniform CPA Examination

The computerization of the Uniform CPA Examination is beginning to be more than just recommendations and proposals.

Decisions regarding the structure and length of the computerized exam are being made and these decisions will positively define the computer-based test (CBT), which has a November 2003 projected launch date.

The Computerization Implementation Committee (CIC) of the Board of Examiners (BOE) of the American Institute of CPAs (AICPA) has promised to notify boards of accountancy no later than September 2002 whether the CBT will, in fact, be available to candidates in November 2003.

At its October 2001 meeting, the BOE approved a four-section examination with an initial length of 14 hours; the current pencil-and-paper exam is four sections and 15.5 hours.

The approved four-section CBT will include the following sections: Auditing and Attestation; Financial Accounting & Reporting; Regulation; and Business Environment & Concepts.

Preliminary reports indicate that the financial accounting and reporting subject areas of the pencil-and-paper test will be grouped together on the CBT to include financial accounting and reporting for business enterprises, not-for-profit organizations, and governmental entities.

The taxation, law, and professional responsibilities subject areas of the pen-

cil-and-paper test will be combined under the "Regulation" section of the CBT.

In addition, a section entitled, "Business Environment & Concepts," will be added to the computer-based exam; approximately 40% of the content in this section was not tested on the pencil-and-paper exam.

While other lengths were considered for the CBT, 14 hours was considered optimal to provide adequate content coverage; to support the independent assertions of proficiency represented by the test scores; for candidates to demonstrate the appropriate depth and breadth of knowledge and skills required to protect the public interest; and to provide adequate psychometric reliability and validity of scores.

The BOE recently released for comment an Exposure Draft, *Proposed Model Policies for Conditioning and Transitioning for the Uniform CPA Examination and Proposed Revisions to Rules 5-1 to 5-10 Relating to the Uniform Accountancy Act*, that details the recommendations and the reasoning behind the recommendations regarding the conditioning and transitioning of candidates to the computer-based exam.

The following is a summary of the proposed conditioning policy:

- Candidates will be allowed to sit for each section of the Uniform CPA Examination individually, and in any order.

This will allow candidates to focus their study on only some of the sections of the exam and to become better pre-

pared than they would if they needed to sit for all sections of the exam at one time.

- Candidates will retain conditional credit for any section(s) passed for 18 months, without having to attain a minimum score on failed sections and without regard to whether they have taken other sections.

Candidates will not be allowed to retake a failed section(s) within the same examination window.

[It is assumed that candidates will be able to take the computer-based Uniform CPA Examination up to four times per year.]

Computer-based Exam
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www.state.nc.us/cpabd

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Disciplinary Action

Marceil E. Bodtker, #15532
Fairview, NC 02/18/02

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on February 18, 2002, that:

FINDINGS OF FACT

1. The hearing was properly noticed pursuant to North Carolina General Statute (NCGS) 150B-38(b)(c) and Title 21, Chapter 8 of the North Carolina Administrative Code (21 NCAC 8C .0103.)
2. Respondent was not present at the hearing and was not represented by counsel.
3. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
4. Respondent was hired to prepare the individual state and federal income tax returns for Complainant A.
5. Respondent failed to prepare Complainant A's individual state and federal income tax returns by the October 15 deadline and failed to return Complainant A's client records upon demand for their return.
6. Respondent was hired to prepare the individual and corporate state and federal income tax returns for Complainant B.
7. Respondent failed to prepare Complainant B's corporate state and federal income tax returns by the September 15 deadline; failed to prepare Complainant B's individual state and federal income tax returns by the October 15 deadline; and failed to return Complainant B's client records upon demand for their return.

8. Respondent failed to respond in a timely manner to five (5) Board inquiries and failed to claim certified mail from the Board regarding these matters.

CONCLUSIONS OF LAW

9. Respondent's actions as set out above constitute violation of NCGS 93-12(9)e and 21 NCAC 8N .0207, 8N .0211, 8N .0212, and 8N .0305.

BASED ON THE FOREGOING, the Board orders in a vote of seven to zero (7-0) that:

1. The Certified Public Accountant certificate issued to Respondent, Marceil E. Bodtker, is hereby revoked for a period of two (2) years.
2. If Respondent returns her revoked certificate within fifteen (15) days of the date that she receives notification of this Order, Respondent can, after two (2) years, apply to return her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three moral character affidavits (on forms provided by Board), and
 - d. Forty hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504.
3. If Respondent returns her suspended certificate in excess of fifteen (15) days of the date that she receives notification of this Order, Respondent can, after two (2) years, plus the number of days that her certificate is late in being returned, apply to return her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three moral character affidavits (on forms provided by Board),
 - d. Forty hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504, and
 - e. Consent Order requiring payment of at least \$100.00 in administrative costs.

Board Meetings

Thursday, April 18*

Friday, May 17

Monday, June 24

Monday, July 22

Monday, August 19

Monday, September 23

Friday, October 18

Monday, November 18

Tuesday, December 17

Meetings of the Board are open to the public except when, under State law, some portions of the meetings are closed to the public. Unless otherwise noted, meetings are held at the Board's office in Raleigh.

*Winston-Salem

Important Dates

March 29, 2002

Office Closed
(Good Friday)

May 8-9, 2002

Uniform CPA Exam

May 27, 2002

Office Closed
(Memorial Day)

June 30, 2002

Renewals Due

Reclassifications

Reissuance

Lance Carter Hardin #22297

Ronald Lee Scarboro #20493

Reinstatement

Linda Yvonne Abernathy #15326

David Michael Baker #12109

Angelia B. Brown #20843

David Harlow Harman #7965

Gwendolyn Gay Stone #22638

Elizabeth Barnett Todd #25016

Computer-based Exam

continued from front

An examination window refers to a three-month period in which candidates have an opportunity to take the CPA examination comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed.

Thus, candidates will be able to test two out of the three months within an examination window.]

- Candidates must pass all four sections of the Uniform CPA Examination within a “rolling” 18-month period, which begins on the date that the first section(s) passed is/are taken.

- In the event all four sections of the Uniform CPA Examination are not passed within the rolling 18-month period, credit for any section(s) passed outside the 18-month period will expire and that section(s) must be retaken.

The following is a summary of the proposed transition policy:

- Candidates who have earned conditional credits on the paper-and-pencil Uniform CPA Examination, as of the launch date of the computer-based Uniform CPA Examination, will be given conditional credits for the corresponding sections of the computer-based examination as shown in the chart below.

- Candidates who have attained conditional status as of the launch date of the computer-based Uniform CPA Examination will be allowed a transition period to complete any remaining sections of the CPA examination.

- The transition period is the period of time or maximum number of opportunities (whichever is first exhausted) that candidates who have conditioned under the paper-and-pencil examination have remaining, at the launch of the computer-based CPA examination, to complete all remaining sections.

[If, at the time conditional status was attained, a state board specified only a period of time (e.g., three years) to complete the examination, each year would be considered two opportunities to test and the candidate would continue to be able to take the examination six times within a three-year period.]

If a state board specified only a maximum number of successive examination attempts (e.g., 6 successive examinations) to complete, the candidate would continue to be granted six examination opportunities, limited by a three-year period.]

This recommendation is intended to assure that those candidates who have attained conditional status prior to the implementation of computer-based testing are not disadvantaged by the change.

If a previously conditioned candidate does not pass all remaining sec-

tions during the transition period, conditioned credits earned under the paper-and-pencil examination will expire and the candidate will lose credit for the sections earned under the paper-and-pencil examination.

However, any section passed during the transition period is subject to the conditioning provisions of the computer-based examination as indicated in the aforementioned conditioning recommendation, except that a previously conditioned candidate will not lose conditional credit for a section of the computer-based examination that is passed during the transition period, even though more than eighteen months may have elapsed from the date the section is passed, until the end of the transition period.

For additional information regarding the computerization of the Uniform CPA Examination, please visit the AICPA’s web site (www.aicpa.org) or the Board’s web site (www.state.nc.us/cpabd).

Proposed Section Equivalency

As reported in the January/February 2002 issue of the *CPA Exam Alert* published by the American Institute of CPAs, it is proposed that candidates who have earned conditional credits on the paper-and-pencil Uniform CPA Examination, as of the launch date of the computer-based Uniform CPA Examination, will be given conditional credits for the corresponding sections of the computer-based examination as shown below.

PAPER-AND-PENCIL EXAM

- Auditing
- Financial Accounting & Reporting
- Accounting & Reporting
- Business Law & Professional Responsibilities

COMPUTER-BASED EXAM

- Auditing & Attestation
- Financial Accounting & Reporting
- Regulation
- Business Environment & Concepts

Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a “Notice of Address Change” form is printed on the back cover of each issue of the *Activity Review*.

Licensees should mail or fax the change(s) to Alice Steckenrider. Changes may also be e-mailed to (alicegst@bellsouth.net).

CPA firms should mail or fax the change(s) to Lynn Wyatt. Changes may also be e-mailed to (lynnwyat@bellsouth.net).

Exam candidates should mail or fax the change(s) to the Examinations staff. Changes may also be e-mailed to (pwelliot@bellsouth.net) or (jmacombe@bellsouth.net).

Engagement Letters: An Essential Risk Management Tool

It is no secret that the accounting profession's clients are more litigious now than they were a few years ago.

As the accounting profession takes on more roles in order to remain competitive, lawsuits now delve into a wider range of issues. Where once they were largely generated by tax and audit work, now they also derive from compilation and review, write-up, and management advisory services.

Many lawsuits involving CPAs are the result of a communication breakdown (or "expectation gap") between the CPA and the client. In many situations, the client's understanding of the scope of services to be performed and how the work product will be utilized may be quite different from the CPA's understanding of these issues.

Although engagement letters are not required legally, they are strongly encouraged. A properly drafted engagement letter can serve as a helpful risk-management tool by establishing a legal framework for a working relationship with a client.

While the engagement letter itself may vary with the level of service or type of engagement to be provided, common provisions in most engagement letters include the following:

- Identification of client;
- Description of the engagement and its limitations;
- Timing of the work and staffing of the engagement;
- Client information and responsibilities;
- Designation of the party to work with the CPA;
- Identification of intended users of the CPA's work product;
- Fees and payments;
- Withdrawing from and/or terminating the engagement;
- Responding to discovery requests, subpoenas, and outside inquiries;

- Alternative dispute resolution as a means of resolving disputes;
- Where applicable, disclosures recommended or required by the AICPA; and
- Client signature.

Identification of Client

A properly drafted engagement letter should identify who will receive the CPA's services. The CPA may be working for an individual, a group, an entity, or a portion of an entity. For example, if the CPA's client is a corporation that has subsidiaries or other corporate affiliations, it may be necessary to identify the entities to be included in the engagement.

Description and Limitations of Work to Be Performed

The engagement letter should indicate what services are to be rendered. In general, the CPA should outline the procedures to be performed and any reports to be issued. In so doing, the engagement letter can help guard against the client developing unreasonable expectations about the nature and the scope of the services to be provided.

Timing of Work and Staffing of Engagement

This section of the engagement letter varies by the type of engagement and indicates when the engagement will begin and end.

For example, an audit engagement may contain a provision indicating the date fieldwork will begin and end and the date of delivery of the audit report.

A tax engagement may contain a provision indicating any known filing deadlines and the parties' understanding concerning the use of extensions should the information not be received by the CPA to timely prepare the return.

Some CPA firms may indicate who will be staffing the engagement. This provision may prove helpful, for example, where a client expects to work with certain employees of the CPA firm.

Client Information & Responsibilities

In most engagements, the client is required to collect certain information and provide certain records to the CPA. If this information is necessary for the CPA to complete the engagement, these client responsibilities, and any applicable deadlines for the completion of work by the client, should be described.

For example, a tax engagement would normally contain a provision indicating it is the client's responsibility to sign and file tax returns prepared by the CPA, along with an explanation of the consequences of the client's failure to sign and file such returns.

Designation of the Party to Work with the CPA

Some engagement letters request the client to designate the party to work with the CPA. This provision can help the CPA avoid situations in which conflicting requests or instructions are received from more than one of the client's employees.

Identification of Intended Users of the CPA's Work Product

In some jurisdictions, a CPA can limit or avoid liability to third parties by identifying in the engagement letter the intended users of the work product. In addition to identifying these users, this provision often contains language prohibiting the client from distributing the CPA's work product to any party other than these users.

In deciding whether the engagement letter should contain this provision, competent legal counsel should be consulted. This is especially true for jurisdictions which have privity standards for establishing auditor negligence.

Fees and Payments

An engagement letter can help avoid fee disputes before the work begins. This section of the letter details how and when the client will be billed. It may

describe the amount of retainer (if any); how the fee will be computed; when payment will become due; the client's obligation to pay promptly; and the CPA's rights should the client fail to give prompt payment.

In some cases, the CPA may charge interest for late payments. In more extreme cases, it may be necessary for the CPA to suspend work or cancel the engagement for fees not paid.

Withdrawing From or Terminating the Engagement

At times, it may be necessary for the CPA to withdraw from the engagement. The engagement letter should outline the conditions that might lead to the CPA's withdrawal and the procedures the CPA will follow in case of withdrawal.

Examples of situations in which the CPA's withdrawal from the engagement may be required include issues of conflict of interest; management ethics or integrity; or the CPA's real or apparent lack of independence.

This section should also discuss policies and procedures related to the termination of the engagement including return of client files; preparation of the final bill; work paper retention; and date of termination of services.

Responding to Discovery Requests, Subpoenas, and Outside Inquiries

Occasionally, a CPA may receive a discovery request, subpoena, or outside inquiry. While several states have established a CPA/client privilege with respect to communications, most states do not have such a privilege.

Moreover, there is no federal CPA/client privilege. This section of the engagement letter can help avoid future misunderstandings between the client and the CPA regarding whether, and to what extent, the CPA may be required to respond to such requests.

Alternative Dispute Resolution

Alternative dispute resolution (ADR) refers to methods of resolving disputes outside of the courtroom. One of these methods is known as arbitration.

In arbitration, the opposing parties select one or more arbitrators who de-

cide the outcome of the dispute. In most cases, the decision of the arbitrator cannot be appealed. Typically, the pre-arbitration discovery process is limited, and third parties are not bound by the arbitrator's decision.

Another method of resolving disputes outside of a court of law is mediation. During mediation, a mediator attempts to find the "common ground" that exists between the opposing parties that may lead to a mutually agreed-upon settlement. In the event the mediation is not successful, the parties, if they so desire, may litigate their dispute.

Before inserting a provision in the engagement letter regarding alternative dispute resolution, a CPA should consult with legal counsel regarding the provision's enforceability.

In addition, inserting a provision concerning alternative dispute resolution in an engagement letter may have insurance coverage implications. For example, while most insurers encourage the use of mediation, under many policies the use of an arbitration clause may limit or void the CPA's professional liability insurance coverage for any claims that are arbitrated.

Disclosures Recommended or Required by the AICPA

The AICPA recommends the inclusion in an engagement letter of certain disclosures for certain types of engagements. These disclosures may be incorporated into, or have an effect upon, other provisions of the engagement letter.

Client Signature

This section should request the client sign and return an executed copy of the engagement letter to the CPA. It should provide that if the client does not agree that the engagement letter accurately reflects the agreement of the parties to the engagement, the client will promptly notify the CPA.

If the client does not return a signed engagement letter, the CPA may send a certified letter indicating that, unless otherwise notified, the CPA will assume the client agrees to the terms of the engagement letter. In any event, the most effective engagement letter is one signed by the client before the CPA begins the engagement.

CPE Sponsor Register

The 2002 edition of the Board's Continuing Professional Education (CPE) Sponsor Register is now available on line.

Licensees can view a complete listing of sponsors registered with the Board by visiting the Board's web site (www.state.nc.us/cpabd) and clicking on the "CPE Sponsor Register" link.

The CPE Sponsor Register is in Portable Document Format (PDF); and you must have Adobe Acrobat Reader installed on your computer to view the CPE Sponsor Register.

Licensees who do not have access to the Internet may request a copy of the 2002 CPE Sponsor Register by contacting Lynn Wyatt by telephone at (919) 733-1423.

Important Information about Certificate Renewal Packages

Please be advised that some certificate renewal packages may not contain the instruction sheet, the Continuing Professional Education (CPE) information sheet, or the credit card authorization slip.

If you received your certificate renewal package and it did not contain one or more of the items listed above, please visit the Board's web site (www.state.nc.us/cpabd) to print these forms and complete your renewal as usual.

If, by March 29, 2002, you have not received your renewal package, please contact Alice G. Steckenrider by telephone at (919) 733-1422 or via e-mail (alicegst@bellsouth.net) so a duplicate form can be mailed or faxed to you.

Uniform CPA Examination Statistics

	5/01	11/01
Applications		
Initial	409	358
Re-exam	792	932
Other Jurisdictions	42	38
TOTAL	1243	1328
Successful Candidates		
Initial	94	81
Re-exam	158	177
TOTAL	252	258

Certificates Issued

The following applications for certification were approved by the Board at its February 18, 2002, meeting:

Christopher Edward Allman	Ellanore Sheneane Kelly
R. Steven Anderson	Meredith Leigh King
Tammy Fullbright Barry	Erin Arline Marsh
Gregory Alan Blevins	Frances Stanley McClintock
Heather Dawn Boucher	Kevin Michael McGarry
Michelle Elizabeth Boyle	Janet Meyer
Joseph R. Catrambone	Firoza Firoz Mistry
Leah Ruth Cauley	Angela Sue Mitchell
Sok Heang Cheng	Peter R. Niemczyk
Dana B. Cherry	Clara Smith Ogletree
Stephanie Vorwig Crone	Robert Sterling Perkinson
Tracy Dawn Crotts	William Garrett Poland
Jennifer Lee Dauphinais	Jerry Wayne Pruett, Jr.
Joseph Patrick Davis	Leslie Nemetz Reed
Jeanette Marie Day	John Forest Roemer
Todd Matthew DeSorbo	Darren Andrew Rybolowik
Tara Matthews Ervin	Toni Anne Seivers
Denise Laura Farrenkopf	Susan Carr Skinner
Jessica L. Flynn	Jeffrey Brian Smith
John Matthew Godwin	Kimberly Denise Sparks
Thomas Scot Graham	Barbara Ruth Stanton
Scott Edward Hartman	Kimberly Thompson Starnes
Richard Franklin Helms, II	Michael Jude Stevens
Dina Smith Hester	Taya L. Tassler
Carolyn M. Hinterberger	Teresa Hardee Tate
Karen Ashley Houston	Joseph Allen Wallace
Matthew Kelly Howard	Eric M. Wells
Wendy M. Howard	Jennifer Nicole Wendell
Wanda Honeycutt Jackson	Laith Brian Wilson

Return of Client Records

Pursuant to 21 NCAC 8N.0305, "Retention of Client Records," a CPA must return client records in his or her possession to the client after a demand for the return of the records is made.

If the client is a partnership, records must be returned upon request to any of the general partners.

If the client is a corporation, the records must be returned upon demand to the president.

Joint records must be made available upon demand by any party.

Upon demand, client records must be returned immediately unless there are reasonable circumstances that would delay the return of the records.

For example, a delay may be required to retrieve a closed file from storage or to extract the CPA's working papers.

If the records cannot be returned immediately upon demand, the CPA must notify the client of the exact date that the records will be returned.

Under no circumstances should a CPA refuse to return client records in order to force payment for services provided.

Work papers are generally the property of the CPA and need not be surrendered to the client.

However, some work papers may contain data which should be reflected in the client's books and records, but have not been duplicated nor provided to the client. Therefore, the client's records are incomplete without these records.

In such cases, the work papers that contain this information are considered part of the client's records and copies should be given to the client along with any other client records.

Please consult 21 NCAC 8N.0305 for more complete information about CPA work papers and the return of client records.

Tax Tip from the North Carolina Department of Revenue

The following tax tip is published by the Board as a courtesy to the North Carolina Department of Revenue (NCDOR). Any questions regarding this information should be directed to the NCDOR.

Can you claim a tax credit for long-term care insurance on your North Carolina state individual income tax form? Here's the best way to make sure.

Remember: The long-term care insurance credit is not related to general health, hospitalization or disability insurance premiums you paid during the year. So if you paid premiums for these types of insurance only, you do not qualify for this credit.

You can only claim the credit for qualifying long-term care insurance premiums you paid during 2001.

Long-term care insurance is a contract that provides only for coverage of qualified long-term care services.

The contract must: be guaranteed renewable; not provide a cash surrender value or other money that can be paid, assigned, pledged, or borrowed; provide that refund, other than refund on the death of the insured or complete surrender or cancellation of the contract, and dividends under the contract must be used only to reduce future premiums or increase future benefits, and generally not pay or reimburse expenses incurred for services or items that would be reimbursed under Medicare, except where Medicare is a secondary payer, or the contract makes per diem or other periodic payments without regard to expenses.

Check with your insurance agent or the company you purchase insurance from to determine exactly what type of insurance you have before completing the state D-400TC form for Individual Income Tax Credits.

www.state.nc.us/cpabd

Tax Payer Alert

On February 28, 2002, the North Carolina Department of Revenue (NCDOR) issued the following Taxpayer Alert regarding 2001 tax forms:

Tax forms that are generated using unapproved software cannot be processed through the NCDOR's automated processing equipment and the NCDOR reserves the right to reject forms from unapproved sources.

Taxpayers who submit forms from unauthorized companies may be con-

tacted and required to resubmit original NCDOR forms or tax forms generated by an authorized software developer. In addition, any refund due will be delayed until the form is processed.

A list of software developers that are authorized to produce substitute North Carolina tax forms is available from the NCDOR web site (www.dor.state.nc.us). The list will be updated as needed throughout the tax season.

Reclassifications

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

02/04/02	David Albert Thereault	Winterville, NC
02/05/02	Jane Y. Zhang	Charlotte, NC
02/14/02	John Louis Grasinger	Blowing Rock, NC
02/20/02	William Robert Hampton	Greensboro, NC
02/21/02	Michelle P. Parman	Kernersville, NC
02/26/02	Sherman Edgar Long, Jr.	Williamston, NC
02/26/02	Porter Bliss Thompson	Greensboro, NC
03/04/02	Robert Thomas Oates, Jr.	Lexington, NC
03/04/02	John William Shealy, Jr.	Charlotte, NC
03/04/02	Timothy Earl Smith	Winston-Salem, NC
03/04/02	Margaret Teckla Williford	Apex, NC
03/04/02	Frances Ippolito	Wurtsboro, NY
03/05/02	Frances O. Creekmuir	Greensboro, NC
03/05/02	Robin Pearson Rush	Raleigh, NC
03/05/02	Julia Tauras Donaldson	Durham, NC
03/05/02	Anne B. Huitt	Greensboro, NC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

02/18/02	Newberry Bass, Jr.	Clinton, NC
02/18/02	Billy Clarence Layton	The Villages, FL
02/18/02	Gary Dewitt Smith	Kernersville, NC



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Address Change? Let Us Know!

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
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Signature _____ Date _____

**Mail to: NC State Board of
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PO Box 12827
Raleigh, NC 27605-2827**

Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.